IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-09-2007

CORAM

THE HON'BLE MR.JUSTICE M.JAICHANDREN

Writ Petition No.28832 of 2007 and
M.P.No.1 of 2007

Tvl.Mini Tools India
No.16, Agasthiar Street, TMP Nagar,
Padi, Chennai-600 050. .. Petitioner.

Versus

The Commercial Tax Officer (FAC),
Ambattur Assessment Circle,
Chennai-49. .. Respondent.

Prayer: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the respondent herein in TNGST 1320330/2000-01 dated 15.06.2004 and quash it it as illegal, unlawful and unconstitutional.

For petitioner : Mr.M.Desingu

For respondent : Mr.R.Mahadevan
Additional Government Pleader

O R D E R

Mr.R.Mahadevan, learned Additional Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsels appearing on either side, the writ petition is taken up for final disposal.

3. It is stated that the petitioner is a manufacturer of Machine Tools and an assessee on the file of the respondent. It is further submitted that even though the petitioner had submitted all the necessary documents, the respondent had passed the final assessment order, dated 15.06.2004 in TNGST 1320330 for the year 2000-2001, without considering the same.

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4. Though the relief sought for in the writ petition is for a larger relief, the learned counsel appearing for the petitioner submits that it would suffice, if the petitioner is permitted to place all the available documents before the respondent, requesting him to reconsider the order passed by him, on 15.06.2004, on payment of 50% of Rs.1,44,068/-, for which Form B-6 notice has been issued, under the provisions of the Tamil Nadu General Sales Tax Act, 1959 (in Short `the Act).

5. Learned counsel appearing for the respondent has no objection for passing such an order, permitting the petitioner to go before the respondent under Section 55 of the Act.

6. On such submissions being made on behalf of the learned counsels appearing for the parties concerned, the petitioner is permitted to file a petition, under Section 55 of the Act, along with all the relevant documents relied upon by the petitioner and on such petition being submitted, the respondent is directed to consider the same and pass orders, on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order. The petitioner is directed to deposit a sum of Rs.72,034/- before the respondent, along with the petition to be filed by the petitioner, under Section 55 of the Act.

With the above directions, the writ petition is disposed of. No costs. Consequently, connected M.P.No.1 of 2007 is closed.

csh

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

To

The Commercial Tax Officer (FAC),
Ambattur Assessment Circle,
Chennai-49.

+ 1 cc to Mr. Desingu, Advocate SR No. 56008
+ 1 cc to Spl Government Pleader (Taxes) SR No. 56181

MDR(CO)
SR/19.9.2007

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